

REMARKS

The Office Action of December 21, 2005 has been received and its contents carefully considered.

Claims 1-8, 10, 12-17 and 19 to 29 are all the claims pending in the application.

Claims 27 to 29 have been allowed, and claim 26 has been indicated to be allowable if rewritten in independent form.

The Examiner has attached to the Office Action an Interview Summary of a telephone conference undersigned counsel had with the Examiner on December 4, 2005. The Interview Summary states that the telephone conference occurred on December “14”, 2005, but this is a typographical error on the part of the Examiner.

Claims 2, 17 and 21 have been rejected under the second paragraph of 35 U.S.C. § 112 as indefinite.

The Examiner points out that claims 2, 17 and 21 contain the recitation “the material with a structure having no magnetic domain walls”. The Examiner states that there is insufficient antecedent basis for this recitation in the claims.

The Examiner states that for the purpose of evaluating the prior art, the Examiner has interpreted these claims as requiring “at least one of the soft magnetic layers comprises a material selected from...”.

In the Amendment Under 37 C.F.R. § 1.114(c) that applicants filed on October 3, 2005, applicants amended claims 1, 16 and 20 to delete the recitation that one or more of the soft magnetic layers comprises a material with a structure having no magnetic domain walls. As a

result of this deletion in claims 1, 16 and 20, antecedent basis was removed for the recitation in claims 21, 17 and 21 of a material with a structure having no magnetic domain walls.

In response, applicants have amended claims 2, 17 and 21 in the manner in which the Examiner has interpreted these claims. In particular, applicants have amended claims 2, 17 and 21 to change the term “the material with a structure having no magnetic domain walls comprises one selected from” to --at least one of the soft magnetic layers comprises a material selected from--.

In view of the above, applicants submit that claims 2, 17 and 21 comply with the requirements of the second paragraph of 35 U.S.C. § 112 and, accordingly, request withdrawal of this rejection.

The Examiner sets forth five separate rejections of the claims over prior art, employing a newly cited US Patent No. 6,468,670 to Ikeda et al. The Examiner identified this patent to undersigned counsel during the above-noted telephone conference of December 5, 2005 and refers to this patent (Ikeda et al) in the Interview Summary.

The five separate rejections of the claims over the prior art are as follows:

- (a) Claims 1 to 8, 10, 12-13, 16, 17, 20, 21, 23 and 25 have been rejected under 35 U.S.C. § 103(a) as obvious over Ikeda et al in view of Shukh et al and Akiyama et al.
- (b) Claims 15 and 19 have been rejected under 35 U.S.C. § 103(a) as obvious over Ikeda et al in view of Shukh et al and Akiyama et al, and further in view of Tang et al.
- (c) Claims 22 and 24 have been rejected under 35 U.S.C. § 103(a) as obvious over Ikeda et al in view of Shukh et al and Akiyama et al, and further in view of Sugita et al.

(d) Claims 16, 17, 20, 21, 24 and 25 have been rejected under 35 U.S.C. § 103(a) as obvious over Ikeda et al in view of Sugita et al and Akiyama et al.

(e) Claim 19 has been rejected under 35 U.S.C. § 103(a) as obvious over Ikeda et al in view of Sugita et al and Akiyama et al, and further in view of Tang et al.

During the above-noted telephone conference, and as stated by the Examiner in the Interview Summary, the Examiner indicated that independent claims 1, 16 and 20 would be allowable if they were amended to state that the non-magnetic intermediate layer is made of a cobalt-containing alloy. In the Interview Summary, the Examiner sets forth reasons why he considers such an amendment to be allowable.

In response, applicants have amended claims 1, 16 and 20 to state that the non-magnetic intermediate layer is made of a cobalt-containing alloy. Applicants submit that the cited prior art does not disclose or suggest the subject matter of claims 1, 16 and 20 as amended above.

In view of the above, applicants submit that the amendments to claims 1, 16 and 20 have overcome the above five rejections and, accordingly, request withdrawal of each of these rejections.

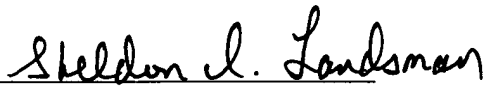
In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

AMENDMENT UNDER 37 C.F.R. § 1.111
Application No. 10/029,204

Attorney Docket No. Q63141

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,


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